

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

Arnold J. Kozikowski,

Plaintiff,

Case No. 05-73424

v.

Hon. Nancy G. Edmunds

Commissioner of I.R.S., et. al.,

Defendant.

ORDER ACCEPTING MAGISTRATE JUDGE'S  
REPORT AND RECOMMENDATION

This matter has come before the Court on the Magistrate Judge's Report and Recommendation. Being fully advised in the premises and having reviewed the record and the pleadings, including the Report and Recommendation and any objections thereto, the Court hereby ACCEPTS AND ADOPTS the Magistrate Judge's Report and Recommendation.

It is further ordered that Defendant's Motion to dismiss [Docket #6] is GRANTED IN PART AND DENIED IN PART as follows: it is GRANTED to the extent it pertains to his tax deficiencies for the years 1996 and 1999, and DENIED as to the penalty incurred for the 1997 tax year.

It is further ordered that Plaintiff's motion to transfer this case to the Court of Federal Claims [Docket #8] is DENIED.

SO ORDERED.

s/Nancy G. Edmunds  
Nancy G. Edmunds  
United States District Judge

Dated: October 5, 2006

I hereby certify that a copy of the foregoing document was served upon counsel of record on October 5, 2006, by electronic and/or ordinary mail.

s/Carol A. Hemeyer  
Case Manager